

**EAST BATON ROUGE PARISH
ASSESSOR'S OFFICE
BATON ROUGE, LOUISIANA**

FINANCIAL REPORT

December 31, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-6-05

Provost	Certified
Salter	Public
Harper	Accountants
Alford LLC	Business
	Advisors

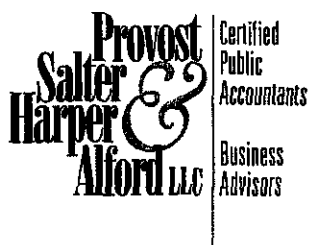
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EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

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INDEPENDENT AUDITOR'S REPORT ON THE BASIC FINANCIAL STATEMENTS

Honorable Brian Wilson, Assessor
East Baton Rouge Parish Assessor's Office

We have audited the accompanying basic financial statements of the East Baton Rouge Parish Assessor's Office as of December 31, 2004, and for the year then ended as listed in the table of contents. These basic financial statements are the responsibility of the East Baton Rouge Parish Assessor's Office's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the East Baton Rouge Parish Assessor's Office as of December 31, 2004, and the results of operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2005 on our consideration of the East Baton Rouge Parish Assessor's Office's internal control over financial reporting, and our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and the other required supplementary information on pages 4 through 11 and 32, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying financial information listed as "Other Required Supplementary Information" is not a required part of the basic financial statements but has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

Provost, Salter, Harper & Alford, L.L.C.

April 28, 2005

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Management's Discussion and Analysis

December 31, 2004

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited)

This section of the Assessor's annual report represents Management's analysis of the Assessor's financial performance during the year ended December 31, 2004. Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The Assessor's net assets increased by \$4,976 or 0.1%.

The Assessor's revenues increased by \$232,491 or 7.3%.

The Assessor's expenditures increased by \$456,407 or 14.3%.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the Parish Assessor's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Parish Assessor also includes in this report additional information to supplement the basic financial statements, such as required supplementary information. Comparative data is presented when available.

Government-wide Financial Statements

The Parish Assessor's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Parish Assessor's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Assets. This is the government-wide statement of position presenting information that includes all of the Parish Assessor's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Parish Assessor as a whole is improving or deteriorating. Evaluation of the overall health of the Parish Assessor would extend to other non-financial factors such as diversification of the taxpayer base, in addition to the financial information provided in this report.

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited), Continued

The second government-wide statement is the Statement of Activities, which reports how the Parish Assessor's net assets changed during the current calendar year. All current year revenues and expenses are included regardless of when the Parish Assessor receives or pays cash. An important purpose of the design of the statement of activities is to show the financial reliance of the Parish Assessor's distinct activities or functions on revenues provided by the Parish Assessor's taxpayers.

The government-wide financial statements are presented on pages 13 to 15 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Parish Assessor uses a single fund to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Parish Assessor's only fund, the general fund.

The Parish Assessor uses only one fund type:

The Governmental fund is reported in the fund financial statements and encompasses the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Parish Assessor's governmental fund. These statements report short-term calendar accountability focusing on the use of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 16 to 20 of this report.

Notes to the Basic Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 of this report.

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited), Continued

FINANCIAL ANALYSIS OF THE PARISH ASSESSOR AS A WHOLE

The Parish Assessor's net assets at fiscal year-end are \$4,105,330. The following table provides a summary of the Parish Assessor's net assets:

Summary of Net Assets

Governmental	2004 Governmental Activities	2003 Governmental Activities
Assets:		
Current assets	\$ 4,040,391	\$ 4,082,250
Capital assets, net of accumulated depreciation	<u>100,460</u>	<u>75,798</u>
Total assets	<u>4,140,851</u>	<u>4,158,048</u>
Liabilities:		
Current liabilities	<u>35,521</u>	<u>57,694</u>
Net assets:		
Investment in capital assets	100,460	75,798
Unrestricted	<u>4,004,870</u>	<u>4,024,556</u>
Total net assets	<u>\$ 4,105,330</u>	<u>\$ 4,100,354</u>

The Parish Assessor continues to maintain an extremely high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio for governmental activities is 114 to 1. This ratio is extremely strong.

The Parish Assessor reported a positive balance in net assets for its governmental activities. Net assets increased from 2003 by \$4,976. Note that approximately 2% of the governmental activities' net assets are tied up in capital assets. The Parish Assessor uses these capital assets to provide services to its citizens.

Remember, the following data is presented on the accrual basis of accounting which means that all costs are presented, however, the purchase of capital assets is not included but depreciation on the capital assets is included.

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited), Continued

The following table provides a summary of the Parish Assessor's changes in net assets:

	2004 Governmental Activities	2003 Governmental Activities
Revenues:		
Taxes	\$ 3,044,454	\$ 2,823,785
Charges for services	95,333	96,254
Interest	56,120	52,766
Other	<u>10,030</u>	<u>641</u>
Total revenues	<u>3,205,937</u>	<u>2,973,446</u>
Expenditures:		
Personnel services	2,852,443	2,441,393
Other services and charges	283,502	237,218
Supplies	<u>65,016</u>	<u>65,943</u>
Total expenditures	<u>3,200,961</u>	<u>2,744,554</u>
Change in net assets	4,976	228,892
Beginning net assets	<u>4,100,354</u>	<u>3,871,462</u>
Ending net assets	<u>\$ 4,105,330</u>	<u>\$ 4,100,354</u>

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited), Continued

GOVERNMENTAL REVENUE

The Parish Assessor is heavily reliant on property taxes to support its operations. Property taxes provided 95% of the Parish Assessor's total revenues. Because of the Parish Assessor's healthy financial position, we have been able to earn \$56,120 in interest earnings to support our activities, in spite of the low interest rates available for investment. Also, note that charges for services cover only 3% of governmental operating expenses. This means that the Parish Assessor's taxpayers and the Parish Assessor's other general revenues fund 98% of the Parish Assessor's activities. As a result, the general economy and local businesses have a major impact on the Parish Assessor's revenue streams.

GOVERNMENTAL FUNCTIONAL EXPENSES

Since assessor operations are staff oriented, over three-quarters of the budget is used for employee salaries and benefits. Operating services and materials and supplies make up 9% and 1% of the total expenses respectively.

FINANCIAL ANALYSIS OF THE PARISH ASSESSOR'S GENERAL FUND

The General Fund is the Parish Assessor's operating fund and the source of day-to-day service delivery. As discussed, the General Fund is reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Remember the data presented in the fund financial statements is presented on the modified accrual basis. This means that capital assets purchased during the year are reported as expenditures and no depreciation on these capital assets is reported as an expenditure in the same year.

The total ending general fund's fund balance is \$4,105,330, an increase of \$4,976 over the prior year. This increase is primarily the result of the events and programs described within the analysis of the Parish Assessor's activities described above. Other key factors contributing to this change were revenues modestly in excess of projections and continued efforts to control operating costs. The total amount is unreserved indicating availability for continuing Parish Assessor service requirements.

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited), Continued

FINANCIAL ANALYSIS OF THE PARISH ASSESSOR'S GENERAL FUND, CONTINUED

Ad valorem taxes were \$3,044,454 or 7% more than 2003 primarily because of new property added to the Parish taxable property and 2004 was a reassessment year.

Salaries and benefits were above 2003, an increase of 14%. The cost of group insurance increased 8% but Parish Assessor's pension contribution increased 13% as the Assessors' Retirement Fund elected in 2004 to increase the employer share of contributions. Operating services expenditures increased approximately \$39,904 due to an increase in employees, computer maintenance and professional fees. Finally, capital outlay increased 66% as the Parish Assessor upgraded computer equipment and purchased vehicles.

The General Fund's ending fund balance is considered very adequate, representing the equivalent of 127% of annual expenditures. Though some might consider this percentage high, it is necessary for the Parish Assessor to maintain a strong financial position in order to cover its cash flow needs and any unforeseen costs that might occur in the future. *Note that the Parish Assessor is financing its operations on a "pay-as-you-go" system, which means currently there is no outstanding long-term debt (e.g. bonded debt) for capital purposes. In other words, all capital items are free and clear of debt.*

BUDGETARY HIGHLIGHTS

The General Fund – Both the General Fund's original budget and 2004 actual expenditures were more than the actual amounts reported in calendar year 2003. As indicated above, the majority of this increase relates to the addition of new employees and 2004 was a reassessment year.

At year-end, the Parish Assessor realized just over 107% of the final revenue budget.

EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana

Management's Discussion and Analysis (Unaudited), Continued

CAPTIAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Parish Assessor's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2004 was \$100,460. The total increase in this net investment was 25%. In 2004, depreciation expense exceeded capital asset replacement by \$24,663. This difference could be reviewed negatively; however, this type of information needs to be reviewed as a trend over multiple years to be more meaningful. As noted above, the Parish Assessor did provide additional and replacement equipment in 2004 which added to this year's increase in book value. See Note 5 for additional information about changes in capital assets during the calendar year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

Capital Assets

	<u>Governmental Activities</u>	
	<u>2004</u>	<u>2003</u>
Depreciable assets:		
Vehicles, furniture and equipment	\$ 382,506	\$ 357,276
Less accumulated depreciation	<u>282,046</u>	<u>281,478</u>
Book value-depreciable assets	<u>\$ 100,460</u>	<u>\$ 75,798</u>

At December 31, 2004 the depreciable capital assets for governmental activities were 74% depreciated. This results in a 24% increase in the book value of the capital assets. As indicated above, these percentages indicate that in the current year, the Assessor did not replace its assets at the same rate as they were depreciating. The total percentage of depreciated capital assets is quite high, (i.e., approximately four-fifths of the value of theses assets is used) which means that additional resources will be required to replace these capital assets in the future.

Long-term Debt

At year-end, the Parish Assessor had no long-term debt outstanding. The Parish Assessor may issue general obligation debt to meet its capital needs but has elected to fund these needs on a "pay-as-you-go" basis. Financing capital on a current basis eliminates the deferral of capital costs to future periods.

**EAST BATON ROUGE PARISH ASSESSOR
Baton Rouge, Louisiana**

Management's Discussion and Analysis (Unaudited), Continued

CONTACTING THE PARISH ASSESSOR'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Parish Assessor's finances, comply with finance-related laws and regulations, and demonstrate the Parish Assessor's commitment to public accountability. If you have any questions about the contents of this report or would like to request additional information, please contact East Baton Rouge Parish Assessor, 222 St. Louis Street, Room 126, Baton Rouge, LA 70802

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Basic Financial Statements

December 31, 2004

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Government-Wide Financial Statements

December 31, 2004

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE**Statement of Net Assets****December 31, 2004****ASSETS**

Cash and cash equivalents	\$ 3,839,203
Investments	200,000
Accrued interest receivable	1,188
Capital assets, net of accumulated depreciation	<u>100,460</u>
Total Assets	<u>4,140,851</u>

Liabilities

Accounts payable	3,728
Compensated absences	<u>31,793</u>
Total Liabilities	<u>35,521</u>

Net Assets

Investment in capital assets	100,460
Net assets unreserved, undesignated	<u>4,004,870</u>
Total Net Assets	<u>\$ 4,105,330</u>

Exhibit B

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Statement of Activities

Year Ended December 31, 2004

	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Assets Governmental Activities
Governmental Activities			
General Government	\$ 3,200,961	\$ 95,333	\$ (3,105,628)
General revenues			
Taxes:			
Property taxes, levied for general purposes			3,044,454
Interest and investment earnings			56,120
Miscellaneous			10,030
Total general revenues			<u>3,110,604</u>
Change in net assets			4,976
Net Assets - January 1, 2004			<u>4,100,354</u>
Net Assets - December 31, 2004			<u>\$ 4,105,330</u>

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Fund Financial Statements

December 31, 2004

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE**Balance Sheet-Governmental Fund****December 31, 2004****ASSETS****Assets**

Cash and cash equivalents	\$ 3,839,203
Investments	200,000
Accrued interest receivable	<u>1,188</u>
Total Assets	<u>\$ 4,040,391</u>

LIABILITIES AND FUND BALANCE**Liabilities**

Accounts payable	<u>\$ 3,728</u>
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Fund Balance

Unreserved, undesignated	<u>4,036,663</u>
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Total Liabilities and Fund Balance	<u>\$ 4,040,391</u>
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EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

***Reconciliation of the Governmental Fund Balance
Sheet to the Statement of Net Assets******December 31, 2004***

Total fund balance for the governmental fund at December 31, 2004 \$ 4,036,663

Total net assets reported for governmental activities in the statement
of net assets is different because:

Capital assets used in governmental activities are not financial
resources and, therefore, are not reported in the funds. Those
assets consist of :

Vehicles, furniture and equipment, net of \$ 282,046 accumulated
depreciation 100,460

Liability for compensated absences are not due and payable in the
current period and therefore are not reported in the governmental funds (31,793)

Total net assets of governmental activities at December 31, 2004 \$ 4,105,330

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE**Governmental Fund****Year Ended December 31, 2004****Statement of Revenues, Expenditures and Changes
in Fund Balance - Governmental Fund****Revenues**

Ad valorem taxes	\$ 3,044,454
Charges for services	95,333
Interest	56,120
Miscellaneous	10,030

Total Revenues**3,205,937****Expenditures****Current****General government****Personnel services****2,806,057****Other services and charges****283,502****Supplies****44,594****Capital outlay****89,857****Total Expenditures****3,224,010****Excess of Expenditures Over Revenues****(18,073)****Fund Balances****Beginning****4,054,736****Ending****\$ 4,036,663**

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE***Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities******Year Ended December 31, 2004***

Total net changes in fund balance at December 31, 2004 per
Statement of Revenues, Expenditures and Changes in Fund Balance \$ (18,073)

The change in net assets reported for the governmental activities in the
statement of activities is different because:

Add: Capital outlay costs which are considered as expenditures on
Statement of Revenues, Expenditures and Changes in Fund Balance
assets consist of 89,857

Less: Capital outlay cost which do not meet the capitalization policy (20,422)

Less: Depreciation expense for the year ended December 31, 2004 (44,773)

Less: Change in compensated absences (1,613)

Total net changes in net assets of governmental activities at December 31, 2004 \$ 4,976

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements

December 31, 2004

1. Summary of Significant Accounting Policies

As provided by Article VII, Section 24 of the Louisiana Constitution of 1974, the Assessor is elected by the voters of the parish and serves a four year term. The Assessor assesses all real and movable property in the parish, subject to ad valorem taxation. The Assessor is authorized to appoint as many deputies as may be necessary for the efficient operation of the office and provides assistance to the taxpayers of the parish. The deputies are authorized to perform all functions of the office, but the Assessor is officially and pecuniarily responsible for the actions of the deputies.

The Assessor's office is located in the East Baton Rouge Parish Courthouse in Baton Rouge, Louisiana. The Assessor's Office employs 55 employees. In accordance with Louisiana law, the Assessor bases real and movable property assessments on conditions existing on January 1 of the tax year. The Assessor completes an assessment listing by May 1 of the tax year and submits the list to the parish governing authority and the Louisiana Tax Commission as prescribed by law. Once the assessment listing is approved, the Assessor submits the assessment roll to the parish tax collector who is responsible for collecting and distributing taxes to the various taxing bodies.

At December 31, 2004, there are 198,802 real property assessments totaling \$2,885,035,660. This represents an increase of 2,397 assessments and an increase of \$215,761,664 in assessed value over the prior year.

A. Basis of Presentation

The accompanying basic financial statements of the East Baton Rouge Parish Assessor have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999.

B. Reporting Entity

As the governing authority of the parish, for reporting purposes, the East Baton Rouge Parish Council is the financial reporting entity for the East Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (the parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the East Baton Rouge Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. *The ability of the council to impose its will on that organization and/or,*
 - b. *The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.*
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the council does not appoint the Assessor, does not provide funding (other than the use of facilities), or have any control over the Assessor, the Assessor has determined that the office is not a component unit of the East Baton Rouge Parish Council. The accompanying financial statements present information only on the funds maintained by the Assessor and do not present information on the council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity of East Baton Rouge Parish.

C. Fund Accounting

The Assessor uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds account for all or most of the Assessor's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the Assessor. The following are the Assessor's governmental funds:

General Fund. The General Fund, (known as the Assessor's Salary and Expense Fund) as provided by Louisiana Revised Statute 47:1906, is the principal fund of the Assessor and accounts for the operation of the Assessor's office. Compensation received from the various taxing bodies, prescribed by formula in Louisiana Revised Statutes 47:1907-1908, is accounted for in this fund. General operating expenditures are paid from this fund.

D. Measurement Focus/Basis of Accounting

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets (page 14) and Statement of Activities (page 15) display information about the Assessor's office as a whole. These statements include all the financial activities of the Assessor's office. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting.

Program Revenues. Program revenues included in the Statement of Activities (page 15) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Assessor's office general revenues.

Fund Financial Statements (FFS)

The amounts reflected in the Governmental Fund Statements (pages 17 and 18) are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Assessor's office operations.

The amounts reflected in the Governmental Fund Statements (pages 17 and 18) use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred and certain compensated absences which are recognized when the obligations are

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues. Tax revenue is recognized in the budgetary period for which the taxes are collected. Revenues are received from the Sheriff and Tax Collector of East Baton Rouge Parish in varying periodic payments as the ad valorem taxes are collected. Ad valorem taxes are assessed on December 1, for the calendar year, become due on December 31, and are considered past due and subject to penalties if not paid by January 31, of the following year. Interest revenue is recognized when earned.

Expenditures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgets

Annually, the Assessor's Office adopts a budget for the General Fund on the cash basis, therefore, adjustments were made on Exhibit G to include prior year accruals and remove current year accruals from the actual amounts for comparison purposes to the budgeted amounts. The budgetary practices include public notice, inspection and hearing requirements, which must be completed prior to December 15 of each year. Formal budgetary integration is not employed as a management control device during the year. Budgeted amounts are as originally adopted. The Assessor has administrative authority to make changes or amendments within various budget classifications. No amendments have been made to the original budget.

F. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Assessor may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and include certificates of deposit and Louisiana Asset Management Pool which is authorized under Louisiana Revised Statute 33:1321. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are reported at market value. Interest is accrued as earned.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

G. Capital Assets

Capital assets are capitalized at historical cost. The Assessor maintains a threshold level of \$5,000 or more for capitalizing capital assets. Capital assets are recorded in the Statement of Net Assets and Statement of Activities. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Vehicles	5
Furniture and equipment	5

H. Compensated Absences

Employees of the Assessor's Office earn from five to twenty days of paid vacation leave per year, depending on length of service, and twelve days of paid sick leave. They are allowed to accrue up to twelve vacation days. These days are recorded in the fund financial statements. In accordance with FASB Statement No. 16, vested or accumulated vacation leave is accrued and recorded as earned. In accordance with the provision of Statement of Financial Accounting Standards No. 43, *Accounting For Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive vacation or sick pay benefits.

At December 31, 2004, employees of the Assessor's Office have accumulated and vested \$31,793 of accrued vacation benefits, which was computed in accordance with GASB Codification Section C60. The amount is recorded within the fund financial statements.

I. Risk Management

The Assessor's Office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees; and natural disasters. The Assessor's Office purchases commercial insurance policies at levels which management believes is adequate to protect the Assessor's Office. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

J. Deferred Compensation Plan

The Assessor's Office offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan, available to all full and part-time employees of the Assessor's Office, permits them to defer a portion of their salary until future years.

All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) in the Louisiana Public Employees Deferred Plan and are held in trust for the exclusive benefit of the participants and their beneficiaries.

Participants may contribute a portion of their salary with the Assessor's Office matching up to 4% per month, but total contributions may not exceed the amount determined under IRS regulations. All contributions are immediately vested. The Assessor's Office contributed \$244,151 to the plan during the year ended December 31, 2004.

2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes.

	Authorized Millage	Levied Millage
Assessor's Salary and Expense Fund	1.48	1.38

The following are the principal taxpayers for the parish:

Taxpayer	Type of Business	Assessed Valuation	Percentage of Total Assessed Valuation
Exxon-Mobil	Oil and chemical refining	\$ 199,833,040	6.93%
Entergy Gulf States, Inc.	Utility	60,678,230	2.10%
Bellsouth Communications	Telephone company	55,205,350	1.91%
Georgia Pacific Corporation	Pulp processing	45,242,020	1.57%
Bank One	Commercial banking	40,603,250	1.41%
Hibernia National Bank	Commercial banking	28,809,650	1.00%

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

3. Cash and Cash Equivalents

At December 31, 2004, the Assessor has cash and cash equivalents (book balances) consists of the following:

Demand deposits	\$ 1,665,323
Time deposits	999,000
Repurchase agreements	613,722
Louisiana Asset Management Pool (LAMP)	<u>561,158</u>
	<u>\$ 3,839,203</u>

These deposits are stated at cost, which approximates market. Under State law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledge securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2004, the Assessor has \$1,914,355 in deposits (collected bank balances). These deposits are secured from risk by \$520,633 of federal deposit insurance and \$1,393,722 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Assessor that the fiscal agent has failed to pay deposited funds upon demand.

In accordance with GASB Codification Section I50.126, the investment in LAMP at December 31, 2004 of \$561,158 is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities that have contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA – R.S. 33:2955. Accordingly, LAMP

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchased agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enacted LSA-R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

4. Investments

The Assessor's investments are categorized into three categories of credit risk:

- Category 1.* Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2.* Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- Category 3.* Collateralized with securities held by the pledging financial institution's trust department or agent but not in the entity's name

At fiscal year-end the assessor's investment balances were as follows:

	Book Balance	Categories		
		1	2	3
Certificates of Deposit	\$ 1,199,000	\$ 399,000	\$ -	\$ 800,000

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

5. Changes in Capital Assets

A summary of changes in equipment follows.

	Balance January 1, 2004	Additions	Deletions	Balance December 31, 2004
Vehicles	\$ 105,706	\$ 69,435	\$ 44,205	\$ 130,936
Furniture and Equipment	251,570	-	-	251,570
	<u>357,276</u>	<u>69,435</u>	<u>44,205</u>	<u>382,506</u>
Less accumulated depreciation	<u>281,478</u>	<u>44,773</u>	<u>44,205</u>	<u>282,046</u>
	<u>\$ 75,798</u>	<u>\$ 24,662</u>	<u>-</u>	<u>\$ 100,460</u>

6. Retirement Commitments

Louisiana Assessors' Retirement Fund

Plan Description and Provisions. Substantially, all employees of the East Baton Rouge Parish Assessor's Office are members of the Louisiana Assessors' Retirement System ("System"), a cost sharing, multiple employer defined benefit pension plan administered by a separate Board of Trustees.

All full time employees who are not drawing earned retirement benefits from any other public retirement system in Louisiana are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service, or who retire with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to $3\frac{1}{3}$ % of their final average salary for each year of credited service, not to exceed 100% of their final average. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service, and who do not withdraw their employee contributions, may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Notes to Financial Statements, Continued

December 31, 2004

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Assessors' Retirement System, Post Office Box 14699, Baton Rouge, Louisiana 70898-1699, or by calling (225) 928-8886.

Description of Funding Policy. Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the East Baton Rouge Parish Assessor is required to contribute at an actuarially determined rate. The current rate is 14.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish, plus revenue sharing funds appropriated by the legislature. The contribution requirements of plan members and the East Baton Rouge Parish Assessor are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The East Baton Rouge Parish Assessor's contributions to the System for the years ending December 31, 2004, 2003 and 2002 were \$279,797, \$244,151 and \$173,344 respectively, equal to the required contributions for each year.

7. Post Retirement Commitments

The Assessor's Office provides certain health care and life insurance benefits for retired employees. Substantially all of the Assessor's office employees may become eligible for those benefits if they reach normal retirement age while working for the Office. The cost of the retiree health care and life insurance benefits is recognized as expenditures as monthly premiums are paid. For 2004, those costs totaled \$110,583. The number of retirees currently receiving benefits is 22.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Other Required Supplementary Information

December 31, 2004

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Exhibit G

General Fund

Year Ended December 31, 2004

Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual

	Actual on GAAP Basis	Adjustment to Budget Basis	Budget Basis	Budget		Variance - Favorable (Unfavorable)
				Original	Final	
Revenues						
Ad valorem taxes	\$ 3,044,454	\$ -	\$ 3,044,454	2,900,000	\$ 2,900,000	\$ 144,454
Charges for services	95,333	-	95,333	94,000	94,000	1,333
Interest	56,120	(1,188) (1)	54,932	-	-	54,932
Miscellaneous	10,030	-	10,030	-	-	10,030
Total Revenues	3,205,937	(1,188)	3,204,749	2,994,000	2,994,000	210,749
Expenditures						
Current						
General government						
Personnel services	2,807,670	(1,613) (3)	2,806,057	3,057,784	3,057,784	251,727
Other services and charges	283,502	-	283,502	360,500	360,500	76,998
Supplies	65,016	(20,422) (2)	44,594	60,000	60,000	15,406
Depreciation	44,773	(44,773) (2)	-	-	-	-
Capital outlay	-	89,857 (2)	89,857	70,000	70,000	(19,857)
Total Expenditures	3,200,961	23,049	3,224,010	3,548,284	3,548,284	324,274
Excess of Revenues Over (Under) Expenditures	4,976	(24,237)	(19,261)	(554,284)	(554,284)	535,023
Fund Balances						
Beginning	4,100,354	26,094	4,126,448	3,367,038	3,367,038	-
Ending	\$ 4,105,330	\$ 1,857	\$ 4,107,187	\$ 2,812,754	\$ 2,812,754	\$ 535,023

Explanation of differences

- (1) Accrued interest on certificates of deposit
- (2) Capital assets are recognized for budget purposes when purchased under generally accepted accounting principles. Such capital assets and depreciation are recognized over the life of the assets, as well as any loss on disposal
- (3) Compensated absences are budgeted on a modified accrual basis Under generally accepted accounting principles, these costs are recognized when the benefit is earned.

EAST BATON ROUGE PARISH ASSESSOR'S OFFICE

Compliance and Internal Control

December 31, 2004

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Brian Wilson, Assessor
East Baton Rouge Parish Assessor's Office

We have audited the basic financial statements of the East Baton Rouge Parish Assessor's Office as of and for the year ended December 31, 2004, and have issued our report thereon dated April 28, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the East Baton Rouge Parish Assessor's Office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish Assessor's Office's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Assessor, management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

Provost, Salter, Harper & Alford, L.L.C.

April 28, 2005

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Entities)

4-22-05 (Date Transmitted)

Provost, Salter, Harper and Alford

(Auditors)

In connection with your audit of our financial statements as of

12-31-04 and for 1-1-04 - 12-31-04 (period of
audit) for the purpose of expressing an opinion as to the fair presentation of our financial
statements in accordance with accounting principles generally accepted in the United States of
America, to assess our system of internal control as a part of your audit, and to review our
compliance with applicable laws and regulations, we confirm, to the best of our knowledge and
belief, the following representations. These representations are based on the information
available to us as of 12-31-04 (date completed/date of the
representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

E. B. R. Parish Assessor's Office
222 St. Louis St.
Baton Rouge, LA 70802

2. List the population of the municipality or parish based upon the last official United States
Census or most recent official census (municipalities and police juries only). Include the source
of the information.

3. List names, addresses, and telephone numbers of entity officials. (Include elected/appointed
members of the governing board, chief executive and fiscal officer, and legal counsel.

4. Period of time covered by this questionnaire:

1-1-04 - 12-31-04

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) and, if applicable, local resolutions/ordinances.

Article VII Sec. 24

6. Briefly describe the public services provided:

1. Keeping property Records
2. Assessing all taxable property
3. Signing Homestead Exemptions

7. Expiration date of current elected/appointed officials' terms.

12-31-04

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$20,000 have been publicly bid.

Yes [☒] No []

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No []

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No []

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:33.

A. Local Budget Act

1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary

- amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39:1305).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39:1306).
4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1307).
5. The proposed budget was made available for public inspection at the location required by LSA-RS 39:1308.
6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget [LSA-RS 39:1306].
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39:1309).
8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39:1311). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds-from the requirement to amend revenues.)
9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

Yes [☒] No []

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of LSA-RS 39:33.

Yes [] No []

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342.

Yes [] No []

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes [☒] No []

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No []

14. We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

Yes [☒] No []

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes [☒] No [☐]

PART VI. ASSET MANAGEMENT LAWS

16. We have maintained records of our fixed assets and movable property records, as required by LSA-RS 24:515 and/or 39:321-332, as applicable.

Yes [☒] No [☐]

PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes [☒] No [☐]

PART VIII. DEBT RESTRICTION LAWS

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [☒] No [☐]

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes [☒] No [☐]

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).

Yes [☒] No [☐]

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [☒] No [☐]

22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [☒] No [☐]

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [☒] No [☐]

PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Police Juries

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:755(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:755.
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:755.
- D. Centralized accounting, LSA-RS 48:755.
- E. *A construction program based on engineering plans and inspections, LSA-RS 48:755.*
- F. Selective maintenance program, LSA-RS 48:755.
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:758.

Yes [☐] No [☐]

School Boards

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401.

Yes [☐] No [☐]

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [☐] No [☐]

27. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report as part of their annual financial statements measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenues Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Teachers and Full-time Classroom Teachers
- Schedule 5, Public School Staff Data
- Schedule 6, Class Size Characteristics
- Schedule 7, Louisiana Educational Assessment Program
- Schedule 8, The Graduate Exit Exam
- Schedule 9, The IOWA Tests

Yes [☐] No [☐]

Tax Collectors

28. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4.

Yes [] No []

Sheriffs

29. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8.

Yes [] No []

30. We have complied with LSA-RS 33:1432 relating to the feeding and keeping of prisoners.

Yes [] No []

District Attorneys

31. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program.

Yes [] No []

Assessors

32. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes.

Yes [☒] No []

33. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes [☒] No []

Clerks of Court

34. We have complied with LSA-RS 13:751-960.

Yes [] No []

Libraries

35. We have complied with the regulations of the Louisiana State Library.

Yes [] No []

Municipalities

36. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976).

Yes [] No []

37. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 86-528.

Yes [] No []

38. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13.

Yes [] No []

Airports

39. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802.

Yes [] No []

40. We have adopted a system of administration that provides for approval by the department for

any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810).

Yes [] No []

41. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).

Yes [] No []

42. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811).

Yes [] No []

Ports

43. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432.

Yes [] No []

44. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3460).

Yes [] No []

45. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460).

Yes [] No []

46. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3460).

Yes [] No []

47. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3461).

Yes [] No []

Sewerage Districts

48. We have complied with the statutory requirements of LSA-RS 33:3881-4160.

Yes [] No []

Waterworks Districts

49. We have complied with the statutory requirements of LSA-RS 33:3811-3837.

Yes [] No []

Utility Districts

50. We have complied with the statutory requirements of LSA-RS 33:4161-4548.

Yes [] No []

Drainage and Irrigation Districts

51. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1921 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [] No []

Fire Protection Districts

52. We have complied with the statutory requirements of LSA-RS 40:1491-1509.

Yes [] No []

Other Special Districts

53. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.

Secretary _____ Date _____

Treasurer _____ Date _____

President 4-22-05 Date _____